

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In Re:)	IN PROCEEDINGS FOR
)	REORGANIZATION UNDER
TVO ACQUISITION CORPORATION,)	CHAPTER 11 OF THE
d/b/a John Gillen Company)	BANKRUPTCY CODE
)	
Debtor and)	Case No. 06-13035
Debtor in Possession)	Honorable Eugene R. Wedoff

SUPPLEMENT TO FINAL FEE APPLICATION

NOW COMES JOHN E. GIERUM, GIERUM & MANTAS, and for his supplement to the Final Fee Application previously filed states as follows:

The proposed Findings of Fact and Conclusions of Law does not reflect the factual basis of the representation that took place in this case. The hourly rate was negotiated down to reflect the mixture of time that counsel would perform. This was done for several major reasons including Debtor's inability to pay higher rates at firms with multiple lawyers and the recognition that counsel retained is, in effect, a sole practitioner with limited clerical assistance. Debtor has not objected to the fees because it knew that counsel does not have associates and does not delegate electronic filing. Counsel in this case has 32 years of legal experience and significant Chapter 11 experience that would equate to approximately an \$800.00 per hour rate in this marketplace. Debtor consciously hired suburban counsel with the understanding that travel time was part of the equation.

There are several raised issues that involve a generalized response. The Office of the U.S. Trustee requested changes in the Monthly Operating Reports from the way that Debtor maintained them that caused counsel to prepare them for filing in addition to filing them. Counsel used the attorney for the Office of the U.S. Trustee to attend several hearings and avoid the necessity of counsel to appear but as the case developed, the U.S. Trustee Motion to Dismiss or Convert was

filed, the Operating Reports showed continuing losses and the attorneys for PBGC and the Union started appearing regularly and much of the ultimate negotiations took place at the status hearings.

The time spent on the Gierum & Mantas Fee Application (Interim and Final) that is billed is under three percent (3%) of the total time billed. There is significant post-Confirmation time preparing Status Reports, the two Final Fee Applications, Final Decree Motion and other matters that is not billed and totals \$5,280.00 of additional fees.

Attached hereto as Exhibits are corrected time entries for the Category 3 and 4 entries of the Court's Proposed Findings Review.

In conclusion, the fees are very reasonable for a case considering \$4,665,000.00 of PBGC claims are settled for \$122,884.00 and the plan is being completed in such a short time.

WHEREFORE, JOHN E. GIERUM, GIERUM & MANTAS, requests that the fees and expense reimbursement be awarded as requested.

GIERUM & MANTAS

By: /s/ _____
John E. Gierum

John E. Gierum
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CERTIFICATE OF SERVICE

TO: SEE ATTACHED LIST

I, the undersigned, an attorney, hereby state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System, I caused a copy of the foregoing Supplement to Final Fee Application by John E. Gierum, Gierum & Mantas to be served on all persons set forth above through the Court's Electronic Notice for Registrants or by placing true and complete copies of same in a sealed envelope addressed as aforesaid, with proper postage prepaid, and depositing it in the United States Mail Chute at 9700 West Higgins Road, Rosemont, Illinois, before the hour of 5:00 p.m. on the 26th day of February, 2009.

/s/

John E. Gierum

SERVICE LIST
Case No. 06-13035

Internal Revenue Service
Centralized Insolvency Operations
P.O. Box 21126
Philadelphia, PA 19114-0326

Notice will be electronically mailed to:

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